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By ECF, Federal Express, and Email

The Honorable Martin Glenn
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004

Re: *In re Motors Liquidation Company*, Case No. 09-50026 (MG)

Dear Judge Glenn:

We represent the Motors Liquidation Company Avoidance Action Trust (the “Trust”) in the above-referenced bankruptcy (the “Bankruptcy”). On July 20, 2016, the Trust received a letter ruling from the Internal Revenue Service (the “Private Letter Ruling”), a copy of which will be delivered to Chambers. The Private Letter Ruling states that an extension of the Trust’s term to December 15, 2019, will not adversely affect the classification of the Trust as a liquidating trust for U.S. federal income tax purposes.

Pursuant to Your Honor’s bench decision on July 18, 2016, regarding the Trust’s Motion for Entry of an Order Extending the Duration of the Trust (ECF No. 13637) (the “Motion”), the Trust respectfully requests that the Court enter an order granting the Motion and extending the Trust’s term to December 15, 2019, substantially in the form of the order attached as Exhibit A to the Motion (ECF No. 13637-1).

Respectfully,

/s/Eric B. Fisher

Eric B. Fisher

cc: All Counsel of Record (via ECF)